App F IX 4

194

File No ll 15-9-47

Previous References ( )

Serial Nos /

Later References
Ml 162-48(1,2,3,4)

GENERAL AND REVENUE SECRETARIAT

Serial Nos

Part B for March 48

SUBJECT

Directs deleting the words or otherwise" in Rule no 1 in ~~Mysore City Improvement Trust Board~~ Notification no L1/257 dt 21-5-45
ll 9343-7

The Comptroller M G
Dept C.M.C Mysore

Notified.

8/4/52

Note 9H04/SM

Subject - Levy of duty on transfer of immoveable property in Mysore city - in the form of a Surcharge

1) Under section 64 (xiii) of the City Municipalities Act, 1933, any City Municipal Council may levy a duty on transfer of property (immoveable) in the shape of an additional Stamp duty

2) Under section 67 A (3) of the Act, the Govt may make rules for regulating the collection of duty & the payment thereof to the Municipal Council and 3) deduction of any expenses incurred by the Govt in the collection thereof

3) Action was therefore taken to frame and publish the draft rules objections thereto were invited, before 24-4-1945

No objections were received and the proposed rules were confirmed and notified in the Gazette, Vide notification No L1/257 dated 21-5-1945

Flag A

Ml 193-43-7

4) The Mysore City Municipal Council Law Department has given the above rules immediately and a sum of Rs 18,632-4as has been collected as Surcharge for six months from 1-7-1945 upto end of December, 1945

5) In connection with the levy of Surcharge duty in the Bangalore City Municipality, the Law Department has expressed the opinion that as the Rules have been prescribed by the Govt. yet the provisions prescribed for the levy of the duty under Section 65 of the Act, should be observed and that in the absence of the

observance of such formalities, the levy would be illegal and inoperative

~~The~~

b) In the letter dated 12-5-1947 the President, Mysore City Municipal Council has (Hy Mb) observed that the levy of the above duty has at one percent been made, with the approval of Government in the above circumstances the following points are for orders -

1) whether the levy of surcharge on stamp duty in the Mysore City may be held in abeyance

and

2) whether the President, Mysore City Municipal Council may be requested to observe the formalities prescribed under Section 65 of the Act

and to fix up the exact date at which the duty has to be levied, as under section 6 of the Act, prescribes the levy at a rate not exceeding one percent, on the amount of consideration set forth in the instruments

5) Pl bring up for instructions

for 27/9/47

27/9/47

9) Action has been taken separately to get the G.O dated 15-9-1947 framed

10) In the case of the Mysore City Municipality Mr K S Subba Rao - Advocate has suggested that the words or otherwise, be deleted from the Rules This has been done in respect of the rules issued in this behalf in respect of the Bangalore City Municipality

11) A draft notification similarly modifying the Rules applicable to the Mysore City Municipality is put up

12) In this connection it has been suggested.

Para 32
July 10-46

to amend the Act, in respect of the following two points —

I The proposal made by the Manager - Bank Mysore to the effect that the levy of duty may be on instruments of transfer of ownership and not on mere instruments of mortgage and that the limit of Consideration may be fixed at Rs 5000 - instead of at Rs 2500

Proviso to Section 67 A of the Act is enacted below -

" provided no such duty is leviable in respect of mortgages where the amount secured by a mortgage does not exceed Rs 2500 "

P

The above proposal requires an amendment of the Act and if it is accepted, it would affect the income derived from this source

9404/M

by the [redacted] City Municipality This

proposal is for orders

II Suggestion of the Commissioner of Stamps to amend section 67 (A) (1) (c) of the Act, so as to bring it more near with the one framed in the Madras City Municipalities Act

(a) This will be accepted and the Legislative Branch will be requested to take further action

A 4/10 Record A- (4) What is the limit of consecutive period in the case of the Town Planning Act; what is such a limit in the case of the instruments executed in the C.M.C. whether the commissioner's permission is required

(b) (1) Is quite in order the sections in the purpose of this Act of the Madras Municipalities Act - Similar section in the Corporation of Madras Municipal Commissioner may also be cited for reasons

from 6/10/45

9409
Till

(b) In the case of the Town and Municipalities no such duty is leviable in respect of mortgages ~~the transfer of~~ where the amount secured by a mortgage does not exceed Rs 1000/-

(c) In the C & M Station Municipal Commission, the extract of Section 67 (A) of the Bangalore Municipal Law is furnished below -

" A duty shall be levied on all transfers of immovable property situated in the limits of the Station by sale, (including sale by order of a Civil Court) gift, mortgage or otherwise at the rate of two per centum on the amount of the consideration, the value of the property or as the case may be, the amount secured by the mortgage, when such amount or value exceeds Rs 500 -"

(d) Section 64 (XII) of the Mysore Municipalities Act -
Section 67 A of the Bangalore Municipal Law
Section 98 A - Madras City Municipal Act -

(e) Pleadings Law

17/11/49

Pl record Submit on 1 page

Log the [illegible] 11

2560 9404 3941

20) A draft reminder to the Inspector
Code Linked file)
General of Registration is sent

To The Inspector-General of Registration
12260 d 3-1-48
Reminder

From the Dy of Registration
No D 5143 d 6-1-48

states that the resolution of the Municipal
Board in the matter of enforcing the
Law re grant of Certificates in general
and the specific instances if any may be
brought to his notice

This office letter No 12683 d 20-1-48
the President-Mysore City Municipality Calling for
Specific cases of omissions

22) Resubmitted

Please put up a draft note
removing the words or otherwise
according with rule 1 of the rules cited
in this behalf as applicable to the
purpose of the petition with a short note
as instructed for
22/1/48

24 In this office Notification No L 11257 / M 193-43-7 dated 21-5-1945, Rules for regulating the levy and collection of the duty on transfers of immovable property to be imposed in the form of a Surcharge by the Mysore city Municipal Council, were issued by the Government

~~In favour of the above Rules it~~

25 Thr K S Subba Rao, Advocate- Mysore city- has suggested that the words or otherwise occurring in Para 1 of the above Rules be ~~deleted~~ deleted This (Para 1) has been done in respect of the Rules issued in this behalf in respect of the Bangalore city Municipality (Govt Notn No L 9328-33 / M 170-45-6 dt 15-9-47)

26) It is proposed to ~~be~~ delete the words or otherwise" in the above Rules, so as to be in conformity with the Rules issued in this behalf

3941
III

in respect of the Bangalore City Municipality

28) A draft notification is accordingly put up

Flag A

29) The notn no L 11287 dt 19-3-43 of
Rn Fr 23/11/48 Rn Fr 23-11-48
rules were issued for regulating the levy
& collection of the duty on transfers of
immovable property to be imposed in the
form of a surcharge by the municipal
Act ~~in~~ In rule 10 of the rules, the
words "or otherwise" occur. These
words have been suggested to be deleted
as they are useless to be
practical working misapplied in

30) The same words which were pointed in
the similar rules relating to Bangalore
City previously & the subsequently omitted in the
revised rules issued on this behalf
(vide Flag II) the omission of these
words would also otherwise unify
in regard to such rules in the two cities
Hence
Matter of give & myself
a draft notn is put up for
approval

Please bring up
Ans 27/12/48

myself
as instructed

29/11/48

Maybe approved

Secretary
C Rules & Regs

6/2/48
from

P'Gelatt
13/3

8/3/3
issue

To

The Executive Mansion
" President - Mr. M

Notwithstanding deletion of the words made or otherwise

Ins B)

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

No. L 15273/Mnl 150-47-9 General and Revenue Secretariat

Dated Bangalore 31 March 194 9

NOTIFICATION

Government are pleased to direct that the words "or otherwise", occurring in rule 4(c)1 issued with the Notification No. L 11237/Mnl 193-43-7 dated the 21st May 1944, relating to the rules for regulating the levy and collection of the duty on transfers of immovable property to be imposed in the form of surcharge by the Mysore City Municipal Council, be deleted.

By Order,

[signature]

SECRETARY TO GOVERNMENT
REVENUE DEPARTMENT

To

The Compiler, Mysore Gazette, for publication in Part III - I of the Gazette and for supply of 20 copies to the Municipal Branch of the Secretariat and 10 copies each to.-

1. President, City Municipal Council, Mysore, &
2. The Inspector-General of Registration in Mysore
3. The Deputy Commissioner, Mysore District

19.Cr/48 L 15243/ML 150-47-1

31 3 48

Notification

Government are pleased to direct that the words or otherwise', occurring in Rule No 1 issued with this office notification No L 11287 dated 21-5-48 ML 193-43-7 relating to the Rules for regulating the levy and Collection of the duty on transfers of immovable property to be imposed in the form of a surcharge by the Mysore city Municipal Council, be deleted

By order

Sd 6/2/48

Revenue Secy

to Govt

The Comptroller, Mysore Gazette, for publication in Part IV-1 of the Gazette and for supply of 20 copies to the Municipal Branch of the Secretariat and 10 copies to each to 1) President City Municipal Council Mysore and (2) the Inspector General of Registration in Mysore

Mysore

Memo No L 15274-6

31 3 48

Copy w.c to the President City M C Mysore and 2) Inspector General of Registration in Mysore

Mysore, dtd) Comptroller

for information

By order

Sd

S.O.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

GENERAL AND REVENUE DEPARTMENTS

G. O No L 9328 33—MI 170-45 6 dated 15th September 1947

Rules for regulating the levy and collection of duty on transfers of immoveable property in the form of a surcharge to be levied by the Bangalore City Municipal Council ;

Sanctions the ——

READ—

Notification No L. 5632—MI 193—43 3 dated 9th December 1944 issuing rules for regulating the levy and collection of duty on transfers of immoveable property in the form of a surcharge to be levied by the Bangalore City Municipal Council

2 Letter No 14733—MI 170-45 4 dated 29th June 1946 addressed to the Inspector-General of Registration in Mysore directing that the levy of duty at 1 per cent as ordered in notification dated 8th December 1944 read above be held in abeyance until further orders

3 Correspondence ending with letter No C 3>—45 47 dated 26th July 1946 from the Inspector General of Registration on the above subject

4. Correspondence ending with letter No A1 348 39 dated 10th January 1947 from the Municipal Commissioner Bangalore City stating that the draft rules in this behalf were published in the local papers inviting objections to the levy of this duty and that after considering the two objection petitions received in this behalf the City Municipal Council has at its meeting held on 7th December 1946 resolved that the above duty may be levied at half per cent on the amount of consideration set forth in the deed of conveyance etc and requesting orders of Government in the matter

ORDER No L 9328 33—ML. 170 15 6 DATED BANGALORE THE 15TH SEPTEMBER 1947

Government are pleased to sanction the above resolution of the Bangalore City Municipal Council under Section 67 A (3) read with Section 228 of the Mysore City Municipalities Act 1933 as amended from time to time The rate of levy of this duty will be at half per centem on as the case may be the amoun of consideration the value of the property or the amount secured by the mortgage as set forth in the instrument

The above levy may be brought into force from 1st October 1947

The rules framed by the Government in this behalf are appended to this Order

SYED ABDUL ALEEM
Secretary to Government
Revenue Department

To—The Municipal Commissioner Bangalore City through the President City Municipal Council Bangalore
The Inspector General of Registration in Mysore
The Stamp Commissioner in Mysore
The Deputy Commissioner Bangalore District and the District Registrar Bangalore District
The Comptroller to Government

Exd —T N.S

No L 9328 33—ML 170 45 6 DATED 15TH SEPTEMBER 1947

ANNEXURE

6.2

RULES

1 The transfer duty imposed by Section 67-A of the Mysore City Municipalities Act 1933 as amended on all instruments of transfer of immoveable property situated within the limits of the Bangalore City Municipality by sale gift, or mortgage which may be executed after the introduction of the above duty shall be paid and recovered in the same way and under the same procedure as the ordinary duty imposed on such instruments by the Mysore Stamp Act 1900

2 (i) Whenever any instrument referred to in Rule 1 is presented before the Registering Officer in the City of Bangalore he must see whether the particulars referred to in Section 21 of the Mysore Stamp Act 1900 are set forth separately in the instrument in respect of property situated within the limits of the City Municipality as required by Section 76 A of the Mysore City Municipalities Act 1933

(ii) If the said particulars be not so separately set forth in any such instrument the said officer must impound it and forward it to the District Registrar Bangalore calling his attention to Section 64 of the Mysore Stamp Act 1900 as extended by Section 67 A of the said City Municipalities Act

3 (i) Every Registering Officer in the City of Bangalore who registers any instrument referred to in Rule 1 shall keep an account of the duty paid in respect of each such instrument showing separately the duty imposed by the Mysore Stamp Act 1900 and the transfer duty imposed by the City Municipalities Act

(ii) The said accounts shall be consolidated quarterly under the orders of the Inspector General of Registration and each quarterly consolidated account shall be sent by him to the Comptroller within two months after the close of the quarter

4 If in any case it be impossible to recover the full duty payable on any instrument referred to in Rule 1 then only such portion of the duty realised on such instrument as is in excess of the duty imposed by the Mysore Stamp Act 1900 shall be treated in the said accounts as duty imposed by Section 67 A of the City Municipalities Act 1933

5 The Comptroller shall within three months after the close of each quarter arrange to pay to the Municipal Commissioner Bangalore City so much of the duty shown in the said consolidated accounts as represents the transfer duty imposed by Section 67 A of the City Municipalities Act, 1933

6 A commission of one per cent shall be paid to Government for the collection of transfer duty

WD 574—GPB—500—11 11 47